

**LOWENSTEIN SANDLER PC**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

**LEHMAN BROTHERS HOLDINGS INC., et al.**

Debtors.

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

**FIRST SUPPLEMENT TO VERIFIED STATEMENT OF LOWENSTEIN  
SANDLER PC PURSUANT TO BANKRUPTCY RULE 2019(a)**

Scott Cargill, a member of the law firm of Lowenstein Sandler PC ("Lowenstein"), hereby submits this supplement to the *Verified Statement of Lowenstein Sandler PC Pursuant to Bankruptcy Rule 2019(a)*, filed on December 3, 2008 (the "Initial Disclosure"), which set forth information concerning entities represented by Lowenstein. See Docket No. 2038. In addition to the entities listed in the Initial Disclosure, Lowenstein hereby discloses that it represents the following entities in the above-captioned cases: (i) Andorra Grup Agricol Reig, SA ("Andorra"); (ii) BAWAG P.S.K. Bank fur Arbein und Wirtschaft und Osterreichische Postsparkasse Aktiengesellschaft ("BAWAG"); (iii) Black Bear Investment Fund LLC ("Black Bear"); (iv) BlueMountain Credit Alternatives Master Fund, L.P., BlueMountain Equity Alternatives Master Fund, L.P., and BlueMountain Timberline Ltd. (collectively, "BlueMountain"); (v) Cerberus

Partners, L.P. and Cerberus International, Ltd. (collectively, "Cerberus"); (vi) Taipei Fubon Commercial Bank Co., Ltd., Fubon Bank (Hong Kong) Limited, Fubon Securities Co. Ltd., and Fubon Insurance Co., Ltd. (collectively, "Fubon"); (vii) IKB International S.A. and IKB Deutsche Industriebank AG (collectively, "IKB"); (viii) Herbert Kwan ("Kwan"); (ix) LibertyView Capital Management, LLC<sup>1</sup>; (x) Christopher Manning ("Manning"); and (xi) Pioneer Funds - Euro Bond, Pioneer Funds - Euro Cash Plus, Pioneer Funds - Euro Corporate Bond, Pioneer Funds - Euro Corporate Short Term, and Pioneer Investment Management Limited (collectively, "Pioneer") (all collectively, the "Creditors"). Pursuant to 28 U.S.C. § 1746 and Rule 2019 of the Federal Rules of Bankruptcy Procedure, Lowenstein makes the following disclosures with respect to the aforementioned Creditors:

1. Lowenstein was retained separately by each of the Creditors in connection with the captioned bankruptcy cases.

2. Andorra is a pre-petition creditor of the Debtors. Andorra has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. Andorra resides at 6 Escaldes-Enordany, Andorra.

3. BAWAG is a pre-petition creditor of the Debtors. BAWAG has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. BAWAG resides at Österreichische Postsparkasse Aktiengesellschaft, Georg-Coch-Platz 2, A-1018, Vienna, Austria.

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<sup>1</sup> LibertyView Capital Management, LLC is a privately owned hedge fund sponsor. In connection with the above-referenced cases, Lowenstein represents the following funds sponsored by LibertyView Capital Management, LLC: (i) LibertyView Credit Opportunities Fund, L.P., (ii) LibertyView Credit Select Fund, L.P., (iii) LibertyView Funds, L.P., (iv) LibertyView Arbitrage Fund, L.P., (v) LibertyView Focus Fund, L.P., (vi) LibertyView Global Risk Arbitrage Fund, L.P., (vii) LibertyView Special Opportunities Fund, L.P. and (viii) Lehman Brothers GTAA Unit Trust I (collectively, "LibertyView").

4. Black Bear is a pre-petition creditor of the Debtors. Black Bear has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. Black Bear resides at 831 Fairfield Road, NW, Atlanta Georgia 30327.

5. BlueMountain is a pre-petition creditor of the Debtors. BlueMountain has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. BlueMountain resides at 280 Park Avenue, 5th Floor East, New York, New York 10017.

6. Cerberus is a pre-petition creditor of the Debtors. Cerberus has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. Cerberus resides at 299 Park Avenue, 22nd Floor, New York, New York 10171.

7. Fubon is a pre-petition creditor of the Debtors. Fubon has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. Taipei Fubon Commercial Bank Co., Ltd. resides at 3F, No. 138, Section 3, Ming Shen E. Road, Taipei 10596 Taiwan, Republic of China. Fubon Bank (Hong Kong) Limited and Fubon Securities Co. Ltd. reside at 10/F Central Tower, 28 Queen's Road Central, Hong Kong, Republic of China. Fubon Insurance Co., Ltd. resides at 10/F, 237 Chien Kuo South Road, Section 1, Taipei 10657, Taiwan, Republic of China.

8. IKB is a pre-petition creditor of the Debtors. IKB has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. IKB International S.A. resides at 12, rue Erasme, L-1468 Luxembourg. IKB

Deutsche Industriebank AG resides at Wilhelm-Bötzkes-Straße 1, 40474 Düsseldorf, Germany.

9. Kwan is a pre-petition creditor of the Debtors. Kwan has retained Lowenstein for the purpose of preserving and enforcing his rights and claims against the Debtors. Kwan resides at Flat 28A, Dragonview Court, 5 Kotewall Road, Midlevels, Hong Kong, Republic of China.

10. LibertyView is a pre-petition creditor of the Debtors. LibertyView has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. LibertyView resides at Harborside Financial Center, Plaza 10, 3 Second Street, Suite 202, Jersey City, New Jersey 07311.

11. Manning is a pre-petition creditor of the Debtors. Manning has retained Lowenstein for the purpose of preserving and enforcing his rights and claims against the Debtors. Manning resides at 15 Ridgewood Drive, Rye, New York 10580.

12. Pioneer is a pre-petition creditor of the Debtors. Pioneer has retained Lowenstein for the purpose of preserving and enforcing its rights and claims against the Debtors. Pioneer resides at 1 George's Quay Plaza, George's Quay, Dublin 2, Ireland.

13. Lowenstein previously disclosed in its Initial Disclosure that it represents Midwest Independent System Operator ("Midwest"). Subsequent to the filing of the Initial Disclosure, Midwest settled its claim against the Debtors. On September 15, 2009, Lowenstein filed a notice of withdrawal of appearance as counsel to Midwest, Docket No. 5167, and no longer serves as counsel to Midwest in the above-captioned cases.

Lowenstein reserves the right to supplement or amend this statement at any time in the future.

I verify under penalty or perjury that the foregoing is true and correct to the best of my knowledge, information and belief. If asked to testify regarding the foregoing facts, I would testify as described herein.

/s/ Scott Cargill  
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Dated: July 26, 2010